

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lonon Wolf  
DOCKET NO.: 05-21792.001-R-1  
PARCEL NO.: 23-31-201-006-0000

The parties of record before the Property Tax Appeal Board are Lonon Wolf, the appellant, and the Cook County Board of Review.

The subject property consists of a 47-year-old, one-story, single-family dwelling of frame and masonry construction containing 2,272 square feet of living area and situated on a 104,980 square foot parcel. Features of the home include two and one-half bathrooms, a partial-finished basement, air-conditioning, two fireplaces and a four-car attached garage. The subject is located in Palos Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on seven properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables, a copy of a plat of survey, a copy of a Sidwell sectional map as well as a copy of the board of review's decision. Based on the appellant's documents, the seven suggested comparables consist of one-story or one and one-half story, single-family dwellings of frame, stucco, masonry or frame and masonry construction located within about one-half mile of the subject. The improvements range in size from 2,652 to 4,538 square feet of living area and range in age from 28 to 54 years. The comparables contain from two to three and one-half bathrooms and a multi-car garage. Five comparables contain a finished or unfinished basement, six comparables have air-conditioning and five comparables contain one or two fireplaces. The improvement assessments range from \$7.91 to \$15.21 per square foot of living area. The seven suggested land comparables range in size from

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 20,995  
IMPR.: \$ 35,923  
TOTAL: \$ 56,918

Subject only to the State multiplier as applicable.

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51,618 to 170,755 square feet and have land assessments ranging from \$0.12 to \$0.24 per square foot.

Based on the evidence submitted, the appellant requested a land assessment of \$16,797 and an improvement assessment of \$24,992 for a total assessment request of \$41,789.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$56,918, with \$35,923 or \$15.81 per square foot of living area apportioned to the improvement and \$20,995 or \$0.20 per square foot apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. Two comparables are located on the same street and block as the subject. The improvements range in size from 1,822 to 2,444 square feet of living area and range in age from 27 to 51 years. The comparables contain two and one-half or three full bathrooms and a fireplace. Two comparables contain a full-finished basement, two comparables have air-conditioning and two comparables contain a two-car or four-car garage. The improvement assessments range from \$17.15 to \$21.16 per square foot of living area. The three suggested land comparables range in size from 44,518 to 75,925 square feet and have land assessments of \$0.20 per square foot. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

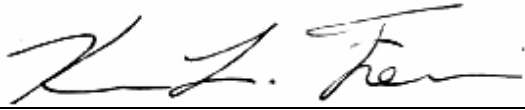
Regarding the improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$17.15 to \$21.16 per square foot of living area. The subject's per square foot improvement assessment of \$15.81 falls below the range established by these properties. The Board finds the appellant's suggested

comparables less similar overall to the subject in type of construction and/or location. In addition, the appellant's suggested comparables are significantly larger in size of living area as compared to the subject. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant case, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher per square foot assessments. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record. Regarding the land, the Board finds the ten land comparables submitted by both parties range in size from 44,518 to 170,755 square feet and have land assessments ranging from \$0.12 to \$0.20 per square foot. The subject's per square foot land assessment of \$0.20 falls within the range established by these properties. In addition, six of the ten suggested comparables have a per square foot land assessment equal to or greater than the subject. As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction is not warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.